



CT-40

Claim for Alternative Fuels Credit
Tax Law - Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

beginning [] ending []

Legal name of corporation [] Employer identification number (EIN) []

Attach this form to your tax return (See Form CT-40-I, Instructions for Form CT-40, for assistance)

Credit summary information (See instructions; complete Sections 1 through 4 as appropriate before completing this summary)

Table with 15 rows for credit summary information, including Alternative fuels credit from preceding tax years, current tax year, partnership(s), affiliates, and franchise tax due.

Section 1 - Credit for alternative fuel vehicle refueling property

Table with 2 rows for Section 1: 16 Cost of new alternative fuel vehicle refueling property, 17 Multiply line 16 by 50% (.5)

Section 2 - Computation of credit recapture on alternative fuel vehicle refueling property

Table with 7 columns (A-G) for Section 2: Tax year credit allowed, Total recovery period of property, Years in service prior to recapture year, Recapture years, Recapture %, Original credit allowed, Credit recapture.

Table with 3 rows for Section 2 continuation: 18 Recaptured alternative fuel vehicle refueling property credit, 19 Partners in a partnership, 20 Total recaptured credit

Section 3 - Election to transfer credits (Article 9-A taxpayers only)

Part A - Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)

Table with 4 columns for Part A: Tax year, Transferor corporation name, EIN, Credit received. Rows 21-23 for individual entries, 24 for total credit received.

Certification of transferor corporation (for line 21): I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

Signature of authorized person [] Official title [] Transferor corporation name [] Date []

Certification of transferor corporation (for line 22): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferor corporation (for line 23): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferee corporation (for line 24): I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to receive from the affiliated corporation(s) named on page 1 the amount of credit shown on line 24 on page 1.

Signature of authorized person	Official title	Transferee corporation name	Date
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Part B – Alternative fuels credits transferred to affiliates (see instructions; attach additional sheets if necessary)

	Tax year	Transferee corporation name	EIN	Credit transferred
25.				
26.				
27.				
28.	Total credit transferred to affiliates (add lines 25, 26, and 27; enter here and on line 5)			

Certification of transferee corporation (for line 25): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferee corporation (for line 26): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferee corporation (for line 27): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferor corporation (for line 28): I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to transfer to the affiliated corporation(s) named above the amount of credit shown on line 28 above.

Signature of authorized person	Official title	Transferor corporation name	Date
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Section 4 – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Amount of credit
Total from additional sheets if any		
29 Total credit amount allocated from partnership(s) (enter here and on line 2b)		29.